



Montana E-File 2003 Test Packet

Montana Test 13

Based on Federal Test 25

Forms:	Form 2
Return Status:	Refund
Name and SSN:	Caden, Test J 400-00-6817 (primary)
Address:	Foreign USS Robert E Lee FPO AP 96222
Filing Status:	(6) Head of Household
Residency:	Full Year resident
Exemptions:	Total (2) - 1 regular 1 dependent (primary)
Deduction:	Standard
Adj. Federal AGI:	Military and state refund reduced, line 34
Documents:	W2's us "MT" for the state

2003 Montana Individual Income Tax Return Form 2

03

or Fiscal year beginning _____, 2003 and ending _____, 2004.

Last Name Caden		First Name and Middle Initial Test J		<input type="checkbox"/> Deceased Social Security No. 400 00 6817	
Spouse's Last Name if Different		Spouse's First Name and Middle Initial		Spouse's Social Security No.	
Mailing Address USS Robert E Lee		City FPO AP		State 96222	
Filing Status Check One		<input type="checkbox"/> 1. Single <input type="checkbox"/> 2. Married filing joint return <input type="checkbox"/> 3. Married and both filing separate returns on this form <input type="checkbox"/> 4. Married and both filing separate returns on separate forms <input type="checkbox"/> 5. Married filing separate return and spouse is not filing <input checked="" type="checkbox"/> 6. Head of Household (see instructions)			
Residency Check One		<input checked="" type="checkbox"/> 1. Resident Full Year <input type="checkbox"/> 2. Nonresident Full Year <input type="checkbox"/> 3. Resident Part Year Give date of change month year State moved to: State moved from:			
Exemptions Regular <input checked="" type="checkbox"/> 65 or Over <input type="checkbox"/> Blind <input type="checkbox"/> 1. Yourself Enter number checked 1 2. Spouse Enter number checked 3. Dependents 1 4. Handicapped Dependent 2 5. Add lines 1, 2, 3 and 4 (if additional dependents, see instructions) Total Exemptions 2					

Dependent's Full Name	Dependent's Social Security Number	Relationship
Jasmine	400 55 3025	Dau

Enter amounts reported on federal return

6. Wages, salaries, tips, etc. Attach copies of W-2(s) from all states
7. Taxable interest income Attach Federal Schedule if over \$1,500
8. Dividend income Attach Federal Schedule if over \$1,500
9. Net business income (loss) Attach Federal Schedule C or C-EZ
10. Capital gain (or loss) Attach Federal Schedule D
11. Supplemental gains (or losses) Attach Federal Form 4797
12. Rents, royalties, partnerships, estates, trusts, etc.
Attach Federal Schedule E and Form 8582 and all K-1's
13. Total IRA distributions a.

 13b. Taxable amount
14. Total pensions and annuities a.

 14b. Taxable amount
15. Social security benefits a.

 15b. Taxable amount
16. Net farm income (Loss) Attach Federal Schedule F
17. Other income: State refund **180** alimony **12,000**
unemployment other (specify)
18. Total of lines 6 thru 17 **Total** ⇒
19. Adjustments to income. Educator expenses IRA deduction
Student loan interest **131** Tuition and fees 1/2 SE Tax
Moving Expenses(Attach Form 3903) **807** SE Health SE SEP, SIMPLE
Penalty on early withdrawal of savings **26** Alimony paid Other
20. Federal adjusted gross income (subtract line 19 from line 18) ⇒

Note: Line 20 must match your federal adjusted gross income

Round to nearest dollar if no entry leave blank	
6.	26,600
7.	1,025
8.	120
9.	<1,488>
10.	25
11.	
12.	254
13b.	
14b.	
15b.	
16.	95
17.	12,180
18.	38,811
19.	964
20.	37,847

INCOME REPORTED FROM FEDERAL RETURN

ADDITIONS

21. Interest and dividends on state, county, or municipal bonds (Non-Montana)
22. Federal income tax refunds/overpayment (see page 3, line 22 on instructions)
23. Other additions, (see page 3, line 23 of instructions)
Specify
24. Total additions to income (add lines 21 thru 23) **Total** ⇒
25. Add lines 20 and 24, enter result ⇒

21.		
22.		
23.		
24.	0	
25.	37,847	

REDUCTIONS

26. Farm Risk Management Account Attach Form FRM
27. Interest exclusion for elderly
28. Interest exclusion for savings bonds, etc. Specify
29. Exempt pension & annuity income, (not soc. sec./disability) Attach Worksheet IV, Page 13
30. Unemployment
31. Medical Care Savings Account Attach Form MSA
32. Family Education Savings Account (Attach name and social security number(s) of beneficiary)
33. First Time Home Buyers Account Attach Form FTB
34. **NEW** Health care professional loan payment exclusion
35. Other reductions (see page 5, line 35 of instructions).
Specify **Military/refund**
36. Total reductions to income (add lines 26 thru 35) **Total** ⇒
37. Subtract line 36 from line 25. Enter here and on line 38, page 2.....

26.		
27.		
28.		
29.		
30.		
31.		
32.		
33.		
34.		
35.	24,980	
36.	24,980	
37.	12,867	

MT test #13
Fed. test #25

ATTACH WITHHOLDING STATEMENTS HERE

Form 2 Page 2 - 2003 Social Security Number 400 / 00 / 6817

Column A (for single joint, separate, or head of household) Column B (for spouse only when filing separate, and box 3 is checked)

38. Montana adjusted gross income (From line 37) 38. 12,867 38.

Deductions Check only one

39. (A) Standard deduction: [X] (A) } 39. 2,960 39.

(B) Itemized deductions: [] (B) }

40. Subtract line 39 from 38 and enter balance. 40. 9,907 40.

Exemptions (All filers are entitled to at least one exemption)

41. Multiply \$1,780 times the number of exemptions on line 5 41. 3,560 41.

42. Taxable income. Subtract line 41 from line 40 42. 6,347 42.

STOP Nonresidents and Part-Year Residents complete and attach Schedules III and IV Form 2A, before proceeding

43. Tax from table below. Non/part year residents enter the amount from line 131, Form 2A, Schedule IV. If line 42 is less than zero, enter zero here. 43. 188 43.

44. Tax on lump sum distributions (see instructions for this line). Attach Federal Form 4972 44. 188 44.

45. Subtotal—Add lines 43 and 44. Subtotal 45. 188 45.

46. Credits from Form 2A, line 113, Schedule II 46. 188 46.

47. Balance—Subtract line 46 from 45 and enter difference (but not less than zero). 47. 188 47.

48. Recapture investment credit Attach Form RIC. 48. 48.

49. Recapture tax and withdrawal penalties (specify) 49. 49.

50. For each of the programs below enter any amount you and your spouse want to contribute. Enter totals in boxes (see instructions for details).

50. 50.

54. Total Tax—Add lines 47, 48, 49 and 50. Total 54. 188 54.

55. Combine amounts shown on line 54 columns A and B. 55. 188 55.

56. Montana tax withheld. Attach withholding statements 56. 1,620 56.

57. Payments of 2003 estimated tax and amounts credited from previous year 57. 57.

58. Payment made with extension 58. 58.

59. Elderly Homeowner/ Renter Credit Attach Form 2EC 59. 59.

60. Total of lines 56 thru 59. Total 60. 1,620 60.

61. Combine amounts shown on line 60 columns A and B 61. 1,620 61.

62. If line 61 is larger than line 55 enter the difference. This is your overpayment. 62. 1,432 62.

63. Amount on line 62 to be applied to 2004 estimate 63. 63.

64. Enter the amount from line 62 you want refunded to you (refunds more than \$1.00 will be issued) Refund 64. 1,432 64.

Refund Returns: Mail to Dept. of Revenue, PO Box 6577, Helena, MT 59604-6577

If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions on page 6.

RTN# ACCT#

65. If line 55 is larger than line 61 enter tax due (If you owe see instructions for this line) Tax Due 65. 65.

Send your check or money order with payment coupon to: Dept. of Revenue, PO Box 6308, Helena, MT 59604-6308.

If you choose to pay your tax due by credit card visit our website at www.discoveringmontana.com/revenue and enter your confirmation number here. See instructions on page 6.

• Check this box if at least 2/3 of your gross income is from farming. (attach breakdown of computations) []

• Check here if estimated payments were made using the annualization method. (Attach Montana Form EST-P) []

• Check here if you do not need state income tax forms and instructions mailed to you next year. Tax forms are also available on the internet. []

Underpayment penalty See Worksheet VII, Schedule W... 66. 66.

Late filing penalty—See page 2... 67. 67.

Late payment penalty—See page 2. 68. 68.

Interest 1% (.01) per month... 69. 69.

Total of lines 65 through 69... 70. 70.

Extension - Check this box and attach copies of federal extension(s) to receive a valid Montana extension. See Page 2 of instructions for details. []

Name, address and telephone number of preparer

May the DOR discuss this return with the preparer shown above? yes [] no []

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired.

X 618-555-1020 X

Your signature is required Date Daytime telephone number Spouse signature Date

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

If you electronically file, keep this form for your records (do not send to the Department of Revenue).

Tax Table

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X ... 2 %	\$ 0
\$ 2,200	\$ 4,400	X ... 3 %	\$ 22
\$ 4,400	\$ 8,900	X ... 4 %	\$ 66
\$ 8,900	\$ 13,300	X ... 5 %	\$ 155
\$ 13,300	\$ 17,800	X ... 6 %	\$ 288

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 17,800	\$ 22,200	X ... 7 %	\$ 466
\$ 22,200	\$ 31,100	X ... 8 %	\$ 688
\$ 31,100	\$ 44,500	X ... 9 %	\$ 999
\$ 44,500	\$ 77,800	X ... 10 %	\$ 1,444
\$ 77,800		X ... 11 %	\$ 2,222

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax



2003 Individual Income Tax Worksheets

Worksheet IV - Pension and Annuity Exclusion

Column A

Column B

Short form filers use column A only.

1. Enter your federal adjusted gross income from line 20 of Form 1040 or line 13 of Form 2S. . . . 1. _____
2. Phase-out limitation. 2. 30,000 30,000
3. If line 1 is smaller than line 2, enter on Form 2 line 29 the smaller of a) pension and annuity income or b) \$3,600 for each person who has pension and annuity income. Stop here, you do not need to complete the remainder of this worksheet. If line 1 is larger than line 2, subtract line 2 from line 1 and enter the result. . . . 3. _____
4. Fill out only one.
If your filing status is:
 - a. Single or joint and only one has pension and annuity income; enter your taxable pension and annuity income or \$3,600, whichever is smaller. . . . 4a. _____
 - b. Married filing separately; enter 1) each spouse's taxable pension and annuity income, or 2) \$3,600 in columns A and B whichever is smaller. . . . 4b. _____
 - c. Joint and both spouses have pension and annuity incomes: first, enter each spouse's taxable pension and annuity income or \$3,600, whichever is smaller, on the following lines: his _____ hers _____; second, enter the total of the two lines. . . . 4c. _____
5. Double the amount on line 3 and enter the result. . . . 5. _____
6. Pension and annuity exclusion. Subtract line 5 from line 4a, 4b or 4c, whichever applies to you. If the result is zero or negative, you are not eligible for an exclusion. If the number is positive, this is your exclusion. Transfer this number to line 29 on Form 2. . . . 6. _____

Worksheet V - Standard Deduction

Column A

Column B

Short form filers use column A only.

1. Enter amount from line 38 of Form 2 or line 21 of Form 2S 1. 12,867
2. Enter 20% (.20) of line 1. 2. 2,573
3. Enter the amount from below that corresponds to your filing status:

Single or separate (filing status 1, 3, 4 or 5) = \$3,330

Joint or head of household (filing status 2 or 6) = \$6,660 3. 6,660

2,573
4. Enter the amount from line 2 or line 3, whichever is smaller. . . . 4. _____
5. Enter the amount from below that corresponds to your filing status:

Single or separate (filing status 1, 3, 4 or 5) = \$1,480

Joint or head of household (filing status 2 or 6) = \$2,960 5. 2,960
6. Enter the amount from line 4 or line 5, whichever is larger. This is your standard deduction. Transfer this amount to line 39, Form 2 (line 22, Form 2S) 6. 2,960

Tax Table

If Taxable Income is:				If Taxable Income is:			
Over	But not over	Multiply by	and Subtract = Tax	Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X ... 2 %	\$ 0	\$17,800	\$22,200	X ... 7 %	\$ 466
\$ 2,200	\$ 4,400	X ... 3 %	\$ 22	\$22,200	\$31,100	X ... 8 %	\$ 688
\$ 4,400	\$ 8,900	X ... 4 %	\$ 66	\$31,100	\$44,500	X ... 9 %	\$ 999
\$ 8,900	\$13,300	X ... 5 %	\$155	\$44,500	\$77,800	X ... 10 %	\$1,444
\$13,300	\$17,800	X ... 6 %	\$288	\$77,800		X ... 11 %	\$2,222

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax

Attach this form to your tax return. If you electronically file, keep this form for your records (do not send to the Department of Revenue).